
Audit Report

Hoosic Valley Central School District

For the Period

July 1, 2005 through June 30, 2009

SD-0610-02

April 14, 2011

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Audit Services
Albany, New York 12234





THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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April 14, 2011

Mrs. Karen Houston
Board President
Hoosic Valley Central School District
2 Pleasant Avenue
Schaghticoke, New York 12154

Dear Mrs. Houston:

The following is our final report (SD-0610-02) for the review of the Hoosic Valley Central School District's cohort data for the period July 1, 2005 through June 30, 2009. The review was conducted pursuant to Section 305 of the Education Law in pursuit of Goal #5 of the Board of Regents/State Education Department Strategic Plan: "Resources under our care will be used or maintained in the public interest."

Ninety days from the issuance of this report, District officials will be asked to submit a report on actions taken as a result of this review. This required report will be in the format of a recommendation implementation plan and it must specifically address what actions have been taken on each recommendation.

I appreciate the cooperation and courtesies extended to the staff during the review.

Sincerely,

James A. Conway

Enclosure

c: V. Grey, J. King, B. Porter, K. Slentz, C. Szuberla, K. Wagner, J. Delaney, D. Kelley, A. Timoney (DOB), J. Dougherty (OSC), C. Dedrick (Interim D.S. Questar III BOCES)

Executive Summary

The New York State School Report Card is an important part of the Board of Regents efforts to raise learning standards for all students. The report cards are generated from student enrollment and assessment data reported by the school districts to the State Education Department (SED) through the Student Information Repository System (SIRS). These reports are provided to policy makers, parents, and others interested in the status of schools in New York State.

The Hoosic Valley Central School District (District) is located in Schaghticoke, New York in Rensselaer County and served 1,194 students (grades K-12) in three schools during the 2008-09 school year. The District reported that 92 students from a class of 112 graduated with a Regents or local diploma in the 2005 cohort after five years of education in the District.

The Office of Audit Services is conducting a series of audits to assess the reliability and accuracy of the data reported to SIRS. We examined the data reported by the District to assess its systems and processes to collect and report student data; and to verify that the 2005 accountability and graduation cohorts reported to SED are accurate and reliable. We also verified the accuracy of the 2009 graduation and dropout rates.

Audit Results

We found that District staff were knowledgeable about the requirements for submitting data through SIRS and maintaining student records. Documentation supports the accuracy of the 2009 graduation rate and most student data. We did find some errors in reporting as identified below.

- The District accurately reported the 2005 accountability cohort to include 127 students. However, we found one additional student that should have been included in the cohort and one that should not have been included.
- The District's graduation cohort was understated by one student. This student was a drop-out.
- Documentation was lacking to support three students reported as transfers to a GED preparation program. As a result, these students should have been considered drop-outs.
- The District's drop-out rate increased to 12 percent from the originally reported 8 percent.
- The type of diploma awarded to two students and reported to SIRS was not accurate.
- There were 25 instances of examination scores reported in SIRS that were not supported by District records and 5 instances of examination scores not reported to SIRS.
- One student's enrollment data was not supported by District records.
- Differences existed between the data recorded on the student transcripts and student permanent record cards within the District. There were also missing final transcripts for 27 students.

Comments of District Officials

District Officials comments about the findings were considered in preparing this report. The District did not provide a written response to the draft report.

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Introduction

Background

The Federal No Child Left Behind (NCLB) Act of 2001 requires that states develop and report on the accountability performance criterion of student proficiency in 1) language arts/reading, 2) mathematics, and 3) a third accountability indicator. In New York State, the third indicator is science at the elementary/middle level and graduation rate at the secondary level.

The success of school districts in raising standards and closing the gap between State standards and performance is measured by data. Cohort, dropout, and graduate totals, and State assessments represent measures of key data reported. These key measures are disseminated to the public through the State's school district report card published each year.

The New York State School Report Card is an important part of the Board of Regents efforts to raise learning standards for all students. The report cards are generated from student enrollment and assessment data reported to the State Education Department (SED) through the Student Information Repository System (SIRS). These reports are provided to policy makers, parents, and others interested in the status of schools in New York State.

The Hoosic Valley Central School District (District) is located in Schaghticoke, New York and served 1,194 students during the 2008-09 school year. The District reported 92 graduates for June and August of 2009. The Office of Audit Services is conducting a series of audits to assess the reliability and accuracy of the data reported to SIRS.

Objectives, Scope, and Methodology

The purpose of our audit was to assess the District's systems and processes to collect and report student data and verify that the 2005 graduation cohort reported to SED was accurate and reliable in order to calculate the 2009 graduation rate. To accomplish our objectives, we reviewed SED regulation, policy, and guidance; interviewed SED and District management and staff; reviewed the data contained

in SIRS and student permanent record cards, transcripts, and any other documentation available to support our conclusions.

We conducted our audit in accordance with Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence provides a reasonable basis for our findings, conclusions, and recommendations.

Comments of District Officials

District Officials comments about the findings were considered in preparing this report. The District did not provide a written response to the draft report.

ACCURACY OF 2005 COHORT DATA

Districts report student data to the Department through SIRS; which, is used to produce various reports such as the New York State School Report Card. Enrollment information and assessment results are required data elements reported by districts. For reporting purposes and analysis of results, students are classified into groups. These groups are referred to as cohorts. Two important cohorts used to produce comparative data are the Accountability cohort and the Total or Graduation cohort. The accuracy of the data reported is critical to appropriately communicate school district performance to the public.

We found that the District had knowledgeable staff and control systems to collect student data and report it to SIRS. The District reported the number of students in the 2005 accountability cohort correctly; although, one student should have been added and another removed from the cohort. The graduation cohort was understated by one student. Also, the District incorrectly classified the ending enrollment outcome for three students; the effect was an increase in the dropout rate.

2005 Accountability Cohort Membership

As defined by Section 100.2(p)1.i of the Regulations of the Commissioner, the school district accountability cohort for each grade level will include all students enrolled in a public school in the district or placed out of the district for educational services by the district committee on special education or a district official. The 2005 District/School accountability cohort consists of all students regardless of their current grade level, who met one of the following conditions:

- first entered grade 9 anywhere during the 2005-06 school year (July 1, 2005 through June 30, 2006); or
- all ungraded students with disabilities who reached their seventeenth birthday during the 2005-06 school year.

The District reported 127 students in the 2005 accountability cohort. We reviewed each student's file to determine if the student was assigned to the appropriate

cohort. We found one additional student should have been included in the cohort and one should not have been. As a result, the total number of students in the accountability cohort was accurate even though two students were incorrectly assigned.

2005 Graduation Cohort Membership

One key sub-cohort derived from the accountability cohort is the graduation cohort. The graduation cohort is calculated from the accountability cohort, but excludes among others, students that transfer to another school district. The graduation cohort is the basis used in SIRS to calculate the percentages of students that: graduated; earned an IEP diploma; are still enrolled; transferred to a GED preparation program; and dropped out. Documentation of the cohort and exclusions must be maintained in accordance with the Section 185.12 of the Regulations, which states student records, including but not limited to registration record and transfer or discharge notice should be retained for six years after the student graduates or would normally have graduated from high school.

The District reported 112 students in the graduation cohort as of July of 2010. We found an additional student that should have been included, but was not. Therefore, the graduation cohort contains 113 students. Table 1 shows a breakdown of the 113 students in the graduation cohort based on our review of supporting documentation.

Table 1
2005 Total (Graduation) Cohort – 5 Year Outcome

Category	Total Cohort Enrollment	Regents/Local Diploma	IEP Diploma	Still Enrolled	Transferred to GED	Dropped Out
Reported (Percent)	112	92 82.1%	6 5.4%	1 0.9%	4 3.6%	9 8.0%
Audited (Percent)	113	92 81.4%	6 5.3%	1 0.9%	1 0.9%	13 11.5%

Source: District documents, various workpapers.

The District classified three students as transferring to a GED preparation program, but did not have the necessary documentation in their student folders to support this classification. Without this documentation these students are counted as dropouts. Also, the student added to the graduation cohort was found to be a drop-out. As a result, the District's dropout rate has increased to 12 percent from the originally reported 8 percent.

Recommendations

Recommendation 1: Periodically review the content of the District's cohort. Verify documentation exists to support student outcomes and cohort membership.

Recommendation 2: Revise the data to accurately identify the status of the students described above.

Accuracy of Data Reported in SIRS

Districts collect and report student information to SIRS according to a schedule established by SED. According to the Commissioner's Regulation 100.5.7.1, school districts shall provide unlimited opportunities for all students to retake a required Regents examination to improve their scores. Accordingly each time a student takes an examination; the score is reported to SIRS. Districts must have records to support the examination scores as well as the diploma awarded. Typically, schools maintain scores on a permanent record card and/or transcripts.

We examined student records including all exam scores for every student reported as a graduate in SIRS. The district had knowledgeable staff and a process for collecting and reporting the information. In most cases, data was correctly reported however we found two instances where the type of diploma awarded to students and reported to SIRS was not accurate. In addition, some of the examination scores reported to SIRS were not supported by District records and some scores were not reported to SIRS. Finally, one student's enrollment status data was not supported by District records.

Inaccurate Diploma Awarded

According to the Regulations of the Commissioner Section 100.5.a.3-5, in order to graduate with a Regents diploma students entering grade 9 in September 2005, and thereafter, must earn 22 units of credit and score 65 or above on five Regents exams (English, math, science, global history, and US history) or approved alternatives. To earn a Regents diploma with Advanced Designation, students must earn at least 22 units of credit and score 65 or above on a minimum of the 7 Regents examinations. A district may award a diploma with Honors to a student who achieves an average score of 90 or above on all Regents examinations required and meet all other requirements for the diploma. Averages below 90.0 percent shall not be rounded upward to 90.

A review of the student records for the 92 students that graduated with a Regents or local diploma showed that two students were awarded an incorrect diploma.

One student was awarded a Regents diploma; however, the student's records indicated the student was eligible to earn a Regents diploma with Advanced Designation.

Another student was awarded a Regents diploma with Advanced Designation with Honors; however, the student's records indicated the student was only eligible to earn a Regents diploma with Advanced Designation. The District rounded up one exam score to a 90.

Unsupported Student Exam Scores

Not all exam scores reported to SIRS were supported by the District's internal student records. We reviewed both the student's transcript and permanent record card.

Math A

Exam scores were reported for 92 students. The District reported that 12 students took the exam twice, earning the same score on each exam. We found that only one of the two exam scores reported to SIRS was supported by student records. This could represent an instance of transmitting the score twice to SIRS or a lack of documentation within the District.

Math B

Exam scores were reported for 38 students. The District reported 17 students took the exam more than once. Thirteen of the students were reported as taking the exam twice. For those 13 students only one of the two exam scores reported to SIRS was supported by the District's student records. This does not appear to be the result of a double transmission of data since in 12 of the 13 instances the exam scores reported to SIRS were not identical.

Unreported Student Exam Scores

We found five instances where scores that were recorded in the students' records were not reported to SED through SIRS.

Living Environment

The District reported 88 students as taking the Living Environment exam once.

One student's transcript indicated the student took the exam a second time earning a higher score. This second exam score was not recorded in SIRS.

U.S. History and Government

The District reported 94 students to SIRS as taking the U.S. History and Governmental Regents exam once. The transcript and permanent record card of one student indicated the student took the exam twice, earning the same score each time however, the second score was not reported to SIRS.

Earth Science

The District reported 83 students to SIRS as taking the Earth Science exam. We found three additional students that took an Earth Science exam, but the score was not reported to SIRS. A common element among these three students is they transferred into the District from other school districts after taking the Earth Science exam.

Unsupported Enrollment Data

The Regulations of the Commissioner, Section 185.12 prescribe the number of years specific records should be kept. Cumulative achievement record equivalent (sometimes referred to as "permanent record card") for elementary and secondary school students including, but not limited to, information on school entry, withdrawal, graduations, subjects taken and grades received from examinations should be retained permanently.

One student's records did not reconcile with the information reported on SIRS. The District reported the student as enrolled for the 2006-07, 2007-08, and 2008-09 school years. However, neither the transcript nor permanent record card identified any courses taken. The transcript shows the student took and passed two Regent's Competency tests on January 22, 2008; however, other than these, the student's transcript showed no other course activity after 2006-07.

Recommendations

Recommendation 3: Revise the transcripts and permanent record cards to reflect the total activity of the student.

Recommendation 4: Develop a process to periodically verify the accuracy of SIRS data.

Condition of Student Records

Districts have the responsibility to maintain and adequately secure student records including those of academic performance. Permanent Record Cards are the official source for enrollment data, assessment scores, and credentials awarded. A school district is not allowed to destroy or discard permanent record cards. In addition to the permanent record, the District also maintained a student transcript for each student. A student's transcript indicates the subjects taken and the grades and credits earned.

We found that the District accurately maintained student records for the vast majority of its students. We did observe some instances of missing transcripts, one instance of the permanent record card not supporting the diploma awarded, and other instances of differences between data contained on the permanent record card and the transcript.

Missing Transcripts

The Regulations of the Commissioner, Section 185.12 prescribe the number of years specific records should be kept. Cumulative achievement record equivalent (sometimes referred to as "permanent record card") for elementary and secondary school students including, but not limited to, information on school entry, withdrawal, graduations, subjects taken and grades received from examinations should be retained permanently.

There are 127 students in the District's 2005 Accountability cohort. We requested a copy of the final transcript for each student. The District was unable to provide the students final transcript for 27 students; however, permanent record cards were available for each.

Diploma Status

One of the 27 students was identified on SIRS as having graduated with a local diploma. The permanent record card for the student did not support that the student was eligible to graduate. The permanent record card showed that three required exams were not taken. The District subsequently provided documentation that the student took the required

exams through the BOCES. However, the grades for this student were not forwarded and therefore District records were not up to date. As a result, SIRS did not have the appropriate information reported to conclude that the student is eligible to graduate.

Missing Exam Score

Of the seven students reported to SIRS as taking the Regents Competency exam for Global Studies, four students were reported as taking the exam more than once. For one of the four students, the District reported that the student took the exam seven times, failing six times, and passing the exam once. The student's transcript showed the six failing grades, but did not record the student's passing score. The District recorded all seven exams on the student's permanent record card.

Recommendation

Recommendation 5: Review the student records identified in the above section and correct inconsistencies cited.

Contributors to the Report
Hoosic Valley Central School District

- Maria C. Guzman, CPA, Manager
- Jean Stone, Auditor in Charge
- Edward Lenart, Senior Auditor